G.R.S. IX—5]

Previous references. 190

G.O. 7C 4693-5 / G7. 10 14.2(
db. 2. 1920

1922.

G 7.

File No. 14-22

Serial Nos. 14 & 15

Later references.

4-7-8-23-143
4-2-8-24-21 & 27
54. 17-06-16
G7 73-45(7-8

Reserve
3.11.65

GENERAL AND REVENUE SECRETARIAT.

P-15-E

Serial Nos. 3

Part B for Feb 1923

SUBJECT

Establishment of the Railway Audit Office

15) 7C 3729 d 21-2-1923 to the Comptroller
"Request him to take necessary further action
for sending the accountant for training in the
Railway audit office referred to.

Rly
28/2/23

Printed on the Multigraph.

GENERAL AND REVENUE SECRETARIAT.

(G.R.)

NOTES.

File No. 161-22.

FILE HEADING.

Establishment of the Railway Audit Office

From

The Comptroller

No. 132/Rys Dated 24.7.'22 Received 26.7.22

Diary No. 451	Enclos.	Spare Copies.	Serial No. 1

BRIEF ABSTRACT OF LETTER.

Requests sanction to his recommendation to depute 3 accountants of Railway Audit offices (Rlys, Inspr. Mgmt. Dorai & Gopalan for foreign training with certain concessions in the matter of allowances.

NOTES AND ORDERS.

The order recognising such deputations is put up & flagged F (para 11). The Comptroller's proposal on which the G.O was passed is contained in para 15, page 11 of the G.O of 6.2.1920. Extract from the Comptroller's Inspection

G

51

2

G. R. S. III-2

General and Revenue Secretariat.

G. File No. 14 of 1922

Serial No.

Report of Railway Audit office, relating to the deputations taken & submitted, the main file containing the report having been submitted in another connection.

The Financial Secy in his note on the Comptroller's note of inspection has agreed to and supported the Comptroller's views that such deputations are desirable & necessary.

The points for orders are

(1) Both the G.O. & art F & para 15 page 11 of encls and Appendix N 2 to M.S.R fix the maximum period of training to be 6 months. But the Comptr recommends 9 months. This is outside the standing orders & M.S.R.

(2) The Comptr supports of the Auditor's recommendation to grant to the accountants an allowance of Rs 50/- p.m under appendix N 3 to M.S.R. in addition to the daily allowance admissible under 3(1) of the said appendix, on account of the costliness of living at Madras & Calcutta.

(3) proposal to depute the 3 Offrs to Madras & Calcutta, as suggd

Subd for orders

S.C. 1/8. 1/8/22

It is likely that the question of deputing the senior accts of the Ry Audit Office for training in the Audit

NOTE—Contn. sheet.

F. R. S. III-2,

General and Revenue Secretariat. | File No. of 19 .

Serial No.

offices of foreign railways may have been considered along with other suggestions contained in the Comptr's report which is now before the Council.

The Comptr's original proposal was to deputate two men. He now nominates 3 men for such deputation. The number of men the deputed is therefore a point for orders.

One or two accountants were previously trained in Workshop accounts in the Locomotive ~~Dept~~ Railway Workshops. It is therefore for orders whether the deputation of a third man for the same training is necessary.

~~The Mayor Dept has also required~~ the Comptr's proposal to extend the period of training by 3 months beyond the prescribed maximum limit of 6 months and the grant of an allce of Rs 50 to the officers deputed may be sanctioned in ~~the Council~~ explained. ~~Hon'ble Dewan~~

Sec'y) The comptr's proposals may be sanctioned.

Dewan & 1st member / Hon'ble Rly Secy

10.8.22

14/8/22

Note—Contn. sheet.

L.O. No. 11 14/8/22

1st Member

P.T.O.

RAILWAY SECRETARIAT RECEIVED. 14 AUG. 1922 Diary No ..... GOVERNMENT OF MYSORE

WD 1233—GPB—60,000—1-12-16—S.

G. R. S. III-2]

451

4

General and Revenue Secretariat. | File No. | of 191

Serial No.

1504-19.

RAILWAY SECRETARIAT
RECEIVED.
18 AUG. 1922
Diary No.....
GOVERNMENT OF MYSORE

A. O. No: 11
18/8/22

I have no objection to the Completion proposals being sanctioned

Rell
17-8-22

C
Dewan 18/8/22
I agree.
MD
18 AUG 1922

8M 18/8

DEWAN'S OFFICE
18 AUG 19 1922

RAILWAY SECRETARIAT
RECEIVED.
24 AUG. 1922
Diary No .....
GOVERNMENT OF MYSORE

15937

Forwarded with C
Returned with compliments to the Financial Secy.)
8M 25/8

8M 24/8
C
24/8

Please put up draft Sanctioning
29/8

Leave sanctioning is subd.
The Case appears to be a Schedule Case requiring H. H's Sanction, in view of the enhanced period of training & enhanced rate of allowances.
Submit for orders.
29/8. 30/8/22 Fe Secy)
30/8

DEPT. OF FIN.
Rec'd
28 AUG 1922

I do not think this is necessary.
Secy

C
Secy
1.9.22

To the Comptr; Auditor myso Rys.
Secretary to Govt for Rys.
No 9E 1341-3-/9E 14-22-2 d 7.9.22.
Sanctions the comptroller's proposal as depicted
of 3 accountants of Ry Audit Offs for training
in foreign rlys —

NOTE—Contn. sheet.

Railway Secretariat. | Gf File No. 14 of 1925

Serial No.

From the Comptroller
No 216 Rys dated 13. 9 22.
with refce to previous serial requesting
arrangements for the training of
the accountants of the Ry audit office
in foreign Ry audit offices & in m.s.m.
workshops as per annexure will be made
by you thro' the Residency or if he
might himself take action by addressing
the Asst General Mgr

Subd for orders.

mmm 14.9.22 MBM 1579/22

It might be desirable
to get the permission thro.
the Residency.

Fin'l Secy) 1579/22

The Comptr is requested to state if he can
arrange for this direct without any
difficulty. The Auditor must have
met most of the Auditors of Rys in
Northern India at the recent Conference
in Calcutta and if either the Comptr
or the Auditor can get the required
permission by writing to the heads of
the Asst Offices to which they
proposed to send these three men
the fact may be intimated to Govt
and in that case no ref to Govt would
be necessary. Simla 16.9.22

H.W.C. 13-9-22

Dy 13-9-22

CONTROLLER'S OFFICE
2675
BANGALORE.

Rys 19/9

Sgd
please explain
MRM—RS 464—1000—24—6—22
to Auditor G.

21

G. R S. III-2]

26426

General and Revenue Secretariat.

File No. of 19 .

128 E.S

Serial No. No. 330/Tr. Dy. 4-1-23.

ACCT'S GEN'L DEPTT.
4 JAN 1923

The Agent, L. & S.L. Railway has agreed to have an accountant trained on his railway and similar sanction has also been received from the Accountant - General Railways, to have two -- accountants trained in Eastern Bengal Rail ay as proposed. I enclose copies of letters received* in this connection for information.

T. Satyanarayan Chetty
Comptroller.

* Copy of letter No.20172 dated the 12th December 2 from the Accountant General, Railways, Delhi to the Auditor, Mysore Railways, Bangalore.

Training of two Accountants of the Mysore Rail y in the office of the Chief Auditor, Eastern Bengal Railway.

In continuation of this office endorsement No. 19473 dated the 1st December 1922, I have the hon or to state that the Auditor General has sanctioned your proposal regarding Messrs R.Lorai, B.A., and L.V.Gopalan, B.A., B.L., Accountants of your office being trained in the office of the Chief Auditor, Eastern Bengal Railway.

2. During the period of their training the accountants will be under the disciplinary control of the Chief Auditor, Eastern Bengal Railway and the expenses of or incidental to their training will be borne by the Mysore Railways.

NOTE—Contn. sheet.

1069
2e

G. R. S. III-2]

General and Revenue Secretariat. | File No. of 19

Serial No.

Copy of letter No.E.789/1922 dated 28th November 1922 from the Agent, L.& S.L. Railway Madras, to the Agent, Lysore Railways, Lysore.

Referring to your letter No.5635 dated 13th November 1922, I shall be pleased to render the Lysore Government the assistance they require, and if they will depute an experienced accountant to report himself to the Company's Chief Auditor and Accountant, he will be given an opportunity of acquiring the knowledge referred to in your letter.

It is presumed the Compte will take needful action to send the Accts for training in Communication with the Offices with whom he has made these arrangements. The papers will thereupon be filed.

H. Gray
4/12/23

Subt for information. The Compte generally Corresponds direct with the Account Officers of the C of I and I therefore suggested that he might himself arrange for the training of the three accts according to orders of Govt. This method was suggested to save the circuitous and dilatory Correspondence ~~with~~ thro' the Residency. The Auditor General has permitted me.

NOTE—Contn. sheet.

G. R. S. III-2]

General and Revenue Secretariat. | File No. | of 19

Serial No.

accts to go to the Audit Office of the the E B Rly and to study its work. The Comptr will be asked to take further action. The Agent M+ has also agreed.

A

17-1-23

1st member
Dewan

6086-770
26.1.23

A. I agree.

27.1.23

Agreed

Draft

16/2/23

Subd with draft for approval

16/2/23

Issue

16/2/23

Issued vide Dl 3729 dt 21.2.20 to Comptr.

Requests him to take necessary action for deputing the Rly accountants of the Rly under him for foreign training

22/2/23

NOTE—Contn. sheet.

6513 9

WD 0759—GPB—8,000—17-3-21

Please address all future communications to the Comptroller to the Govt. of H. H. the Maharaja of Mysore.
In reply to this Comn. please refer to
No. 132/121

OFFICE OF THE COMPTROLLER TO THE GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE.

Dated, Bangalore, the 24th July 192/2

Mr Park S.C.

FROM

T. SATYARAJ CHETTY ESQ. B.A.,

Comptroller to the Government of His Highness the Maharaja of Mysore.

DIARY No. 451

1922 - 1923

97

14 - 22

REV. SECT. 26 JUL 192

To

The Financial Secretary

to the Government of Mysore,

Bangalore.

SIR,

As provided for in para. 11 of G.O. No. Fl.4693-5-G.F. 190-19-2 dated 6th February 1920, sanctioning the reorganisation of the Railway Audit Office and as suggested in my report on the inspection of the Railway Audit Office, I have the honor to -- request you to be so good as to obtain the sanction of Government for the deputation of Messrs K.S. Narayana Iyer, R. Dorai and -- L.V. Gopalan, Accountants of the Railway Audit Office for training in the Audit Offices of foreign railways. The Auditor suggests that Mr. Narayana Iyer may be deputed to M. & S.M. Railway Perambut Workshops for being specially trained in Loco Accounts. He proposes that Messrs Dorai & Gopalan may be sent to Eastern Bengal Railway where Mr. Fink is the Chief Auditor, for being specially trained in Traffic and General Audit branches respectively. I agree with the Auditor in the proposals made and I recommend that though the period

fixed in the Rules regulating the deputation of officers to British India for training is six months (Vide Appendix N to the Mysore Service Regulations) the accountants may be -- allowed to receive training for 9 months, it being necessary for them to specialise themselves in the branches assigned to each in addition to acquiring a general knowledge of the other branches of the Railway Audit Office to make themselves generally useful in all the branches and be fit for taking up any work in the Railway Audit Office.

In view of the long stay the accountants have to make in a foreign place and the costliness of living and the high rents at which houses can be procured in the Presidency towns of Madras and Calcutta, I request that the Auditor's recommendation to grant to the Accountants an allowance of Rs.50/- per mensem in addition to the daily allowance they are entitled to under rule 3 (i) of Appendix N to the M.S.R. may be kindly sanctioned -- conformably to the provision in rule 3 (b) of the Appendix. This would give the Accountants an allowance of Rs.3-6-0 to 3-6-0 per day which is very necessary.

I am glad to note this Pers 17.8.22

I have the honor to be,

Sir,

Your most obedient servant,

Comptroller.

G.R.S. 28.]

File No. 14/22

Serial No. 7

Diary No. of letter replied to

Proceedings of the Government of His Highness the Maharaja of Mysore.

GENERAL AND REVENUE SECRETARIAT.

(GP)

, *the* 19

Date of issue 2.2.1922

Signed by 7/2/22

READ—

G.O No XL 4693-5/G.J 10-19 2nd & 6th Feby 1920 sanctioning amon other things the Comptroller's proposa to depute Accountants for training in Railway Audit Office in Britis India.

ORDER THEREON.—No.

(2) Letter No 13.2/Rys J 24.7.21 from the Comptroller requesting sanctio for to the deputation of Messrs K.S. Narayana Iyer, R. Dorai, & K.V. Gopalan, Accountants of the Railwa Audit office, for training as Detailed in the margin and

Mr. Narayana Iyer - to Madras for training in Accountants in M & S.M. Railway Perambur Workshops

Mr Dorai - to Calcutta for training in Traffic Branch accounts in Eastern Bengal Railway

Mr Gopalan to Calcutta for training in General Audit Branches in E.B. Railway

over

SUBJECT.

recommending (1) that the period of their training be fixed at 9 months, though only 6 months is permissible under the Rules, with a view to make the Accountants generally useful by allowing them time to acquire

GPB—10,000—9-12-09

a general knowledge of all Branches of Railway Audit Office than those in which they have to specialise themselves.

And (2) that they may be granted an allowance of Rs 50/- p.m in addition to the daily allowance they are entitled to under the rules, on account of the ~~exceptional~~ conditions of living at Madras & Calcutta

Order No 7E1341-3 dt 7th Sept 22
(7114-22)

The Comptroller's recommendations are sanctioned, ~~in the special circumstances explained by him.~~

The Accts should be required to submit to the Auditor monthly reports to show the progress of their studies & ~~be~~ should be instructed from time to time to ensure that they make the best of the opportunity given to them.

Financial Secy. 1-9-22

To the Comptroller
Auditor, Mysore Rly
Secy to Govt for Rly.

29/8
30/8/22

17431

12

WD 0759—GPB—8,000—17-3-21

Please address all future communications to the Comptroller to the Govt. of H. H. the Maharaja of Mysore.
In reply to this Comm. please refer to
No. 216/ Orig

OFFICE OF THE COMPTROLLER TO THE GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE.

Dated, Bangalore, the 12th Septr 1922
13

1069
22

FROM

GEN & REV. 13 SEP 1922

T. SATYARAJ CHETTY ESQ., B.A.,
Comptroller to the Government of
His Highness the Maharaja of Mysore.

To

The Financial Secretary to the
Government of Mysore, Bangalore.

SIR,

Adverting to G.O. No. Fl. 1341-3/G.F. 14-22 dated the 17th instant sanctioning the scheme of training ~~of~~ proposed for the accountants in the Railway Audit Office, I have the honor to request that you will be so good as to inform me if arrangements for training in the Foreign Railway Audit offices and in M. & S. M. Railway workshops at Perambur will be made by Government through the -- Residency or if I may myself take necessary action by addressing the Auditor General in British India or the Accountant General, Railways, Simla. Early orders in the matter are requested.

I have the honor to be,
Sir,
Your most obedient servant,

T Satyaraj Chetty

Comptroller.

G. R. S. VI—G/32]

SUBJECT.....

.....

.....

Diary No. of letter replied to.....

General and Revenue Secretariat

( )

, *the* 191 .

Date of issue 21/2/23

Signed by Mma Ranga Rao

Section G.R.

File No. 14 G. 22

Serial No 15.

No. R 3729

& 21 Febry/23

To

The Comptroller

Sir,

With reference to correspondence ending with your U.O note No 128 E.S. dated 4th Jany 1923 330 Rys regarding the training of the Accountants of the Ry audit Office, I am directed to request you to be so good as to take necessary further action for sending the Accountants for training in the Ry audit Offices mentioned therein in Communication over with the Railway authorities concerned. I have etc

sd

19.2.23.

for Secy

RM 19/2/23

Extract from the Comptroller's Report on the Inspection of the Railway Audit Offices. Part. I General Establishment.

There are four accountants who are employed on inspection duty, two of whom including a ~~proba~~ probationer in the department, the Auditor has proposed to call back to office, reducing the charge of I.T.A's from three to two. The two accountants that have been recalled will be given independent charges in the Traffic Audit branch to relieve the present accountant in charge. With this reduction, it will be necessary to attach some juniors and train them for the work of I.T.A's eventually to bring back the men who are fit, to office after sufficient stay on the line. I consider it undesirable to retain for long periods on the line as I.T.A's, graduates who have received special training and whose services could be better utilised for charge of sections in the office where the need for trained accountants is keenly felt.

There is provision in G.O.No.Fl.4393-5/ G.F.190-19-2 dated 6th February 1920, sanctioning the reorganisation of the Railway Audit office for our Accountants receiving training in some of the State and ~~Comp~~ Company worked lines in British India, and it is necessary that our trained young men of the Subordinate Accounts service (1st and 2nd Grades) should get themselves better equipped with such training so that they may be entrusted with more extensive and responsible duties and thereby afford some relief to gazetted - officers. I would suggest two accountants being selected at once and sent for training on other railways, and the others later on by rotation. The minimum pay of the Accountant of the Subordinate Accounts ~~Serv~~ service is Rs.100/- and the maximum Rs.200 and there are only two appointments on the latter pay for the men to aspire. The pay granted to our men compares unfavourably with the pay of similar appointments in British India. If good results are to be attained, it should be through these men who are the back bone of the office.

Fl.2264-21/ Reduction of Railway Audit Establishment.

I note below my view on the more important of the points raised in the Report.

The question of allowing another gazetted officer has already been considered and it has been decided that it is not possible to increase the strength of the gazetted staff now.

I consider it necessary to post an Assistant Commissioner for training in Railway accounts. Two of the three officers now working in the Railway Audit Office are old and the third is a competition member of the Civil Service and he will have to be given sooner or later opportunities of working in the General Department. The posting of an officer for training is an immediate necessity. If a capable young man is selected and posted, he can give some relief to the existing staff and also learn the work of the Railway Audit Office and be ready to take up one of three places when for any reason it becomes vacant.

It is stated that the inspection of departmental offices is in arrears. This is unsatisfactory. The importance of frequent inspection of a department like the Loco and Carriage and Wagon Department of a Railway Administration cannot be overrated. " Perfunctory inspection " is no doubt bad but " no inspection" is worse.

It is stated that there is want of co-operation between the Auditor and the Agent in preventing and remedying irregularities and objections. No specific instances are cited. In any case this state of things is unsatisfactory and a better appreciation of the point of view of either by the other, leads to better results.

The Comptroller states that the reconciliation of balances of Remittance and Debt heads has been neglected and it would appear from the report that this work has not received sufficient attention on the part of the Gazetted officers. This work must be required to be attended to without delay. No work of an Account Office is more important than this. A definite time should be prescribed for bringing up this work into a current condition and a report of completion required to be submitted to Government. It

to comptroller of the reconciliation of the monthly

is also well to insist on the Auditor making a monthly report balances of these heads to ensure that the work is not allowed to fall into arrears again.

The Comptroller states that the Gazetted Officers are doing the work which should ordinarily be done by Superintendents. A better class of men should be selected for doing Superintendents' work.

The posting of Senior Accountants for the charge of Traffic Audit - sections may be arranged for by the Comptroller.

The Comptroller states that " the relations of the Traffic Audit Branch with the Traffic Department have been anything but cordial and want of co-operation of the latter with the Audit Office has, in addition to the inherent defects in the latter xx xx xx tended to impair the efficiency of Traffic Audit ". The Heads of the Audit and Traffic Department should work for common objects and points of difference between them should, as far as possible, be harmonised by the Agent. If each branch of the Administration takes only a narrow departmental view of points for settlement, the larger interests for which the Administration exists will be ignored.

The Comptroller refers to heavy station and Audit Office outstandings and to the probability of a large number of items having to be written off. Want of prompt action for recovery is the chief cause of amounts becoming - irrecoverable. It would be well if the Auditor sends a list of the old out standings to the Agent to enable the latter to see what action can be taken for their recovery, what causes have led to loss of revenue and what action is necessary to prevent a repetition of the present position.

Increase of the number of subordinate charges and division of responsibity and work among officers concerned are suggested. These are matters of office arrangements and should receive attention as the condition of work required from time to time. The gazetted officer in direct charge of traffic Audit is primarily responsible for heavy outstandings of station and Audit Office items.

I agree with the Comptroller in regard to the urgency and importance of posting a senior well qualified ~~Wagon~~ man as the Accountant of the Loco and Carriage and Wagon Department and permitting him to have a complete - control, under the Superintendent, of all accounts work without any interferences by the Chief Clerk.

It is necessary as stated by the Comptroller to give opportunities for capable accountants to study the work of large Railway Audit Offices in

in British India. The Audit and Accounts work of a large Railway systems is gradually being improved and simplified and our men should go out and see what changes are being made. I would go further and say that the Assistant Commissioners who have passed the Accounts Department Examination, who have taken kindly to the work of the Department and who are intended for work in the Railway Audit Office should also be given such opportunities.

It is stated that there is much accummulation of work entrusted to the clerical staff. It is necessary to insist on the arrears being disposed of within a prescribed time and on a report being submitted to Government. With large arrears, the question of reduction of clerical staff, if any, cannot be considered, as stated by the Comptroller.

As regards reduction in audit checks, my opinion is that the centralization of all audit control in one office is not a satisfactory arrangement. There is a limit to the work that can be done by the Audit Department. If more work is devolved on it, it can not be done either promptly or efficiently. Besides, any system which relieves the Executive Departments of their responsibility for exercising control over their monetary transactions cannot secure the best results. But as stated by the Comptroller, the checks now exercised by the Audit Office can be reduced only if the Departments are more alive to their responsibility. A serious attempt is, I think, necessary to reduce the work of the audit office by giving up superfluous checks or by substituting test checks. Wherever it is possible to transfer some of even the routine audit checks to the Departments themselves, I think even such transfer should be seriously considered. In such cases, it is necessary to provide for a systematic periodical local inspection by the Audit Office of the work entrusted to the other departments. If simplification and reduction of work have been made by other Railways and if the latter have found that the new system has not produced any bad result, I think we should not hesitate to introduce them. If the abandonment of any check is proved to be the cause of any harmful result, it may be reintroduced. There is no finality in these matters and we have to be changing our methods of work in the light of experience. If any check is found to entail cost disproportionate to its value and if no harm is foreseen by its modification or reduction or abandonment, then we we have to adopt the measure of simplification even at the risk of some unknown inconvenience or a worse result being discovered later on.